

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MARYLAND

WINFRED F. NICHOLSON,)
Plaintiff,)
v.) Civil No. WMN-02-3214
UNITED STATES,)
Defendant.^{1/})

UNITED STATES' MOTION TO DISMISS

DEFENDANT, the United States of America, pursuant to Fed. R. Civ. P. 12(b)(6) moves the Court to dismiss the complaint for failure to state a claim upon which relief can be granted.

As grounds for this motion, the United States asserts that plaintiff's arguments that the federal income tax laws are unlawful or otherwise do not apply to him are completely without merit. In addition, the complaint fails to allege a cause of action to release a federal tax lien because it does not allege that the lien has been fully satisfied, become legally unenforceable, or that a bond has been posted.

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^{1/} The caption of the complaint names "United States et al." as the defendants. But only one defendant is named in the body of the complaint. Therefore, only the United States is responding to the complaint.

The relief sought by this motion is an order dismissing plaintiff's complaint with prejudice.

DATE: March 26, 2003.

Respectfully submitted,

/S/

JONATHAN D. CARROLL
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 227
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 307-6669

OF COUNSEL:

THOMAS M. DiBIAGIO
United States Attorney
6625 U.S. Courthouse
101 West Lombard Street
Baltimore, Maryland 21201-2692
(410) 209-4800